Chapter 4.—Gazetted Officers' Bills.

(C. A. C., Articles 42—52.)

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Fixed Travelling Allowance and Tentage to be drawn on Salary Bills.

62. The following instructions are issued in regard to the inclusion of *permanent* monthly travelling allowance and tentage in salary bills, and the dispensing of separate bills on account of these allowances:—

1. No salary bill of a Gazetted Officer will be cashed unless it is drawn up on the prescribed *printed* form, supplies of which should be obtained from the Government Central Press, Bombay.

2. Officers entitled to *fixed* monthly travelling allowance or tentage should draw it along with their salaries, the actual amount claimable during the month to which the bill refers being entered in the place set apart for the purpose in the printed form referred to above.

3. If, on account of absence on leave or transfer to some other appointment, any of these allowances be not claimable for the whole month, or be admissible at different rates for different parts of the month, the broken periods for, and the rates at, which it is drawn should be stated against the entry concerned.

4. When a higher rate of these allowances becomes due with a higher rate of salary, it should not be drawn before the usual "salary slip" has been received from the Accountant General, authorizing the drawal of the higher rate of salary. The rates of fixed travelling allowance and tentage, which go with particular rates of salary, will also be entered in the "salary slip."

5. Officers who draw fixed travelling allowances should send diaries of their movements to their respective controlling officers. A Treasury Officer should refuse to cash a salary bill, on which any fixed travelling allowance is drawn, unless it contains a certificate in the following form:

"I certify that the diary of my movements for the month of (*) *has been submitted to the* (†)."

* Month *for* which salary and allowances are claimed.
† The Controlling Officer concerned.

6. If an officer be entitled, under the rules, to exchange his fixed travelling allowance for any other form of travelling allowance, no change should be made in the amount drawn on the salary bill, but a separate bill should be prepared in the prescribed form for travelling allowance with the necessary certificates, and from the amount, otherwise admissible in this bill, the amount of the fixed travelling allowance for the day or

days, for which other travelling allowance has been drawn, should be deducted. Such a bill can, however, be paid only *after* countersignature, unless there be no Controlling Officer whose duty it is to sign it.

7. Fixed monthly conveyance allowance or horse allowance should also be drawn on the salary bill, the entry being added to the printed form in manuscript.

Personal Salaries of Non-Gazetted Officers.

63. The salaries of the following officers will be drawn from the Treasury on their personal claims in the annexed form which is similar to that used by Gazetted Officers, which can be obtained on indent from the Central Press, *viz.*:—

Mámlatdárs, Mukhtyárkars and Chitnises (Government Resolution, Revenue Department, No. 8881, dated 23rd December 1891, and No. 18, dated 5th January 1892, Financial Department).

District Inspectors of Land Records and Agriculture.

Hospital Assistants and Native Medical Pupils.

Police Inspectors.

Abkári Inspectors, Abkári Sub-Inspectors, and Gaugers, on pay above Rs. 50 per month.

Inspectors of Post Offices.

Sub-Registrars in the Presidency Proper (other than these employed in the Town of Bombay).

Superior officers in the Salt and Customs Departments, such as Sarkarkuns, Darogas, Preventive Officers, Inspectors, Superintendents of Salt Depôts and Coast Guard Inspectors in the Konkan and Gujarát Divisions.

NOTE.—A special form has been prescribed for Sub-Registrars and should be obtained from the Central Press.

64. With the first bill should be a last pay certificate from the head of the office which made the last payment.

65. Bills paid under the above article should be entered in a separate register to be called the "Register of payments of personal salaries and travelling allowances of Non-Gazetted Officers." and a copy of this register (with the vouchers) should be forwarded as a Schedule to the List of payments, the total thereof being entered in the printed forms of Lists of payments supplied to Treasuries.

66. The bills, except those of Mámlatdárs, Mukhtyárkars and District Inspectors of Land Records and Agriculture and the Superior Officers in the Salt and Customs Departments should be countersigned by the immediate head of the office as noted below:

Hospital Assistants and Medical Pupils.	By the Medical Officer in charge, and in the case of officers on General Duty in the Civil Department at the Presidency by the Secretary to the Surgeon-General.
Police Inspectors ...	By the District Superintendent of Police.
Abkári Inspectors, Sub-Inspectors or Gaugers.	By the Collector or Deputy Collector.

Inspectors of Post Offices. } By the Superintendents of Divisions, and at the Presidency by the Postmaster-General.

Sub-Registrars in the Presidency Proper. } By the District Registrar.

67. Travelling allowances (other than fixed allowances) of the officers named in Article 65 should be drawn separately for each officer in the form prescribed for Travelling Allowance of Establishments, and included in the Register prescribed in Article 65. The bills should be countersigned before payment.

68. When any change takes place on account of leave, transfer, &c., the order sanctioning the change should be quoted, and if not published in the Gazette or previously sent to the Accountant General, a copy thereof should be attached to the bill.

Form of Salary Bill of Non-Gazetted Officers whose salaries are personal.

Name_____ Audit No._____

District of	Head of Service.	Voucher No. List of Payments for	of 190 .
* No. dated		Monthly Rate.	Amount.

	Rs.	a.	p.	Rs.	a.	p.
Received for the month of 190						
my pay as						
Acting Allowance as						
Local do. as						
Personal do. as						
Total ...						
Less—Fund and other deductions as detailed on reverse ...						
Net amount of salary claimed ...						
Add—Fixed Travelling Allowance ...						
House-rent						
Total amount payable (in words)						
Rupees ...						

* Here put the No. and date of order sanctioning the appointment.

Certified that was not absent with or without leave or under suspension or on deputation during the month of , and that all appointments and promotions have been recorded in his Service Book under my initials.

Stamp.

The *190* Officer.

Pay Rupees Head of Office.

Dated

Treasury Officer.

(The space marked thus † is for the signature and official designation of Head of office.)

Deductions.		Rs.	a.	p
U. S. F. Pension Fund, subscription for	190 ...			
Income-tax at pies in a rupee on Rs.	...			
Total ...				

Salary and fixed Allowances of Gazetted and Ministerial Officers to be drawn on a single Bill.

69. The salary and fixed allowances of an officer, whether Gazetted or Ministerial, even if chargeable to two or more major heads of account, should be drawn on a single bill, but each item should be entered separately.

In cases of plural appointments in which an officer combines gazetted and non-gazetted appointments, all the salaries of the officer should be drawn on a Gazetted officer's salary bill form under the officer's own signature.

Heads of offices shall see that establishment bills conform to the above rule. If any Ministerial officer holds appointments on different establishments, the whole of his salary shall be drawn (in separate items) on the bill of the establishment in which his principal appointment is included, and a reference to this bill shall be given in the bills of the other establishments in which the subsidiary appointments are included, in order to account for the short drawal on those bills.

Alterations in the Pay or Salary of Gazetted Officers.

70. A Gazetted officer is prohibited from making any change in the rate of pay or salary which he has been drawing, without the previous authority of the Accountant General, which should be communicated as soon as possible. In the case of promotions to, or reversions from specific appointments, no delay should occur, and the Accountant General's authority is at once conveyed in the salary slip issued by him as soon as he receives intimation of a transfer of charge, which should generally be forwarded on the day of transfer, in the prescribed form.

No. 198.

Insert the following as Article 70-A at page 25 :—

Local allowances attached to Grant-in-aid Dispensaries and payable direct from the Local Funds concerned may be paid to Civil Medical Assistants in charge of such dispensaries without a salary slip from the Accountant General.

(*Vide* General Letter No. G. A.-II—1236, dated 23rd July 1907.)

(No. 198, dated 18th January 1910.)

71. In the case of grade promotions or reversions, however, some delay must necessarily occur, as in such cases the position of an officer is affected by many collateral causes and cannot be stated with authority until the publication of the Gradation List of the Department to which he belongs, the early preparation of which to a great extent depends upon the strict observance of the rule (Article 47 of the C. A. C.) which requires the immediate report to the Accountant General of all transfers of charge. But Gradation Lists can seldom be prepared much before the end of the month after that to which they relate, and as soon as they are passed by Government and published in the Gazette a slip is sent to all officers who are shown to have obtained promotion, substantive or acting, during that month.

72. In a case of acting promotion the slip would, strictly speaking, convey authority to draw the acting allowance for that month only. But in order to avoid the inconvenience of requiring all officers acting in grades to defer drawing their acting allowances for subsequent months until the Accountant General is able to inform them of their position, an officer may continue to draw his acting allowance on the original slip until his reversion has been notified in the Gradation List, when any necessary recovery is made from his pay. Officers, however, are at liberty after drawing their allowances for the first month on a salary slip to defer drawing their allowances for each subsequent month until they have satisfied themselves from an examination of the published Gradation Lists that they can do so without risk of retrenchment.

In no case is a slip issued intimating a reversion from grade promotion; for if an officer has continued to draw acting allowances on the original slip, the intimation would be too late to prevent him from doing so for the month in which he reverted, and the memorandum of objections effects every purpose that could be served by the issue of a slip, while if he has deferred drawing the allowance each month until he knows that he has not reverted, no such notice will be necessary.

Bills of Officers proceeding on Leave or retiring from the Service to be sent to Accountant General as soon as paid.

73. When a Gazetted Officer is about to proceed on leave to Europe or to retire from the service, his salary and travelling allowance bills should be sent to the Accountant General as soon as they are paid, together with any bills already paid but not yet despatched to his office, under cover of a separate letter marked as urgent, instead of in the ordinary course with the List of Payments. This is necessary in order that it may be ascertained if there is any amount to be recovered from the officer before his departure.

Last Pay Certificates.

74. As salaries are charged *net* in the accounts, difficulty has been experienced at some Treasuries in granting Last Pay Certificates to Gazetted Officers, and in ascertaining that the bills presented for payment are for the same allowances as those drawn in the previous month (C. A. C., Article 45). To meet this difficulty Treasury Officers should keep a copy of all Last Pay Certificates and changed salary slips received; this can be most conveniently done in an Abstract form (a page being allotted to each officer) as shown in the form given at the end of this chapter.

When under the authority given in Chapter 4, Article 72, an officer elects to defer drawing his acting allowance until he is quite sure that it will not be retrenched, a note should be made against his name in the register now prescribed.

75. When granting a Last Pay Certificate to an officer occupying Government quarters, a Treasury Officer should invariably certify upon it that the officer has paid rent up to the date on which he vacated the building. This will enable the Accountant General when granting a Last Pay Certificate to an officer leaving India on leave to Europe, to see that nothing is due from him as house-rent at the time of his departure. The non-entry of this information by Treasury Officers sometimes leads to recoveries of house-rent not being effected before departure from India, and in cases in which an officer retires from the service without returning to India troublesome references to the Secretary of State are rendered necessary.

(Abstract Form referred to in Article 74.)

James Brown, Esq., I.C. S.

Office held.	Pay.	Acting Allowance.	Local Allowance.	Total.	Annuity. Deduction at 4 per cent.	Amount.	Deductions.	Net Salary.	Fixed Travelling.	Fixed Tentage.	Net payment.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Assistant Collector and Magistrate	500 0 0	...	...	500 0 0	20 0 0	480 0 0	A21 1 9	458 14 3	100 0 0	11 1 9	570 0 0	Accountant General's advice No. 42, dated 1st May 1903.
Ditto, ...	500 0 0	...	...	500 0 0	20 0 0	480 0 0	B26 1 9	453 14 3	100 0 0	11 1 9	565 0 0	Married, 1st August 1885. Examiner of Funds No. 80, dated 20th August 1885.
Acting 2nd Assistant Collector...	500 0 6	200 0 0	...	700 0 0	28 0 0	672 0 0	C21 0 0	651 0 0	100 0 0	25 0 0	776 0 0	Accountant General's advice No. 101, dated 12th January 1903.

	Rs.	a.	p.
A.—Fund subscription at 2 per cent. ...	10	0	0
Advance for tents	11	1	9
	21	1	9
B.—Fund subscription at 3 per cent. ...	15	0	0
Advance for tents	11	1	9
	26	1	9
C.—Fund subscription at 3 per cent. ...	21	0	0
Advance all paid.			

N.B.—The above example refers to the case of a Covenanted Civil Servant ; for other officers the columns should be altered to suit the requirements of the case.